

Effective July 1, 2016, the Local Taxes Financial Statement will be available on the Department of Revenue's website at <http://dor.mo.gov/business/citycounty>.

**DEPARTMENT OF REVENUE
LOCAL TAXES FINANCIAL STATEMENTS**

**Balance Sheet
May 31, 2016 - RESTATED**

Description	Sales and Use Tax	Fuel Tax and Bonds	County/Other Miscellaneous	Cigarette Tax	Financial Institution Tax	Riverboat Gaming Tax and Fee	Total
Assets							
Cash	\$ (12,988,891)	(61,088)	(9,477)	6,641	1,332,732	76	(11,720,007)
Investments:							
Investaccount	3,023,217	20,169,415	2,004,313	188,299	2,025,241	6,177,966	33,588,450
Overnight Repurchase Agreements	89,174,967	1,907,828	1,347,892	141,928	10,901,041	1,438,717	104,912,373
Term Securities	291,582,151	6,238,172	4,407,304	464,072	35,643,959	4,704,283	343,039,942
Total Assets	\$ 370,791,444	28,254,327	7,750,032	800,940	49,902,973	12,321,042	469,820,758
Liabilities							
Funds Held in Trust	\$ 370,791,444	28,254,327	7,750,032	800,940	49,902,973	12,321,042	469,820,758
Total Liabilities	\$ 370,791,444	28,254,327	7,750,032	800,940	49,902,973	12,321,042	469,820,758

**Statement of Collections and Disbursements
Month of May, 2016 - RESTATED**

Collections							
Net Collections	\$ 336,229,971	4,865,780	180,982	4,193,145	1,795,446	40,477,290	387,742,614
Interest	32,036	2,317	3,756	(27)	9,517	(35)	47,564
Total Collections	\$ 336,262,007	4,868,097	184,738	4,193,118	1,804,963	40,477,255	387,790,178
Disbursements							
Political Subdivisions	\$ 189,459,571	23,013,515	0	437,350	0	6,137,453	219,047,889
General Revenue	1,842,833	0	0	4,418	0	0	1,847,251
Transfers to State Funds	0	0	0	3,707,094	0	29,090,405	32,797,499
Refunds to Taxpayers	52,224	0	0	0	986	0	53,210
Total Disbursements	\$ 191,354,628	23,013,515	0	4,148,862	986	35,227,858	253,745,849
Collection Over (Under) Disbursements	\$ 144,907,379	(18,145,418)	184,738	44,256	1,803,977	5,249,397	134,044,329
Beginning Total Assets	225,884,065	46,399,745	7,565,294	756,684	48,098,996	7,071,645	335,776,429
Ending Total Assets	\$ 370,791,444	28,254,327	7,750,032	800,940	49,902,973	12,321,042	469,820,758

**Fiscal Year to Date
July 1, 2015 - June 30, 2015 - RESTATED**

Collections							
Net Collections	\$ 2,983,352,945	246,150,686	6,358,121	42,433,854	44,922,771	409,826,859	3,733,045,236
Interest	421,084	36,744	79,008	90	113,107	452	650,485
Total Collections	\$ 2,983,774,029	246,187,430	6,437,129	42,433,944	45,035,878	409,827,311	3,733,695,721
Disbursements							
Political Subdivisions	\$ 2,908,007,038	246,721,070	8,178,067	5,052,365	31,447,433	72,320,279	3,271,726,252
General Revenue	28,267,264	0	0	50,941	2,457,545	0	30,775,750
Transfers to State Funds	251,511	0	0	37,305,682	2,055,789	333,350,050	372,963,032
Refunds to Taxpayers	1,911,510	0	0	5,196	3,193,232	0	5,109,938
Total Disbursements	\$ 2,938,437,323	246,721,070	8,178,067	42,414,184	39,153,999	405,670,329	3,680,574,972
Collection Over (Under) Disbursements	\$ 45,336,706	(533,640)	(1,740,938)	19,760	5,881,879	4,156,982	53,120,749
Beginning Total Assets	325,454,738	28,787,967	9,490,970	781,180	44,021,094	8,164,060	416,700,009
Ending Total Assets	\$ 370,791,444	28,254,327	7,750,032	800,940	49,902,973	12,321,042	469,820,758

Note 1: Cash: -2.50% of total assets.
Investaccount: 7.15% of total assets.
Overnight Repurchase Agreements: 22.33% of total assets.
Term Securities: 73.02% of total assets.

Note 2: All funds are 100% secured by collateral and FDIC.

Note 3: Effective interest rate on Overnight Repurchase Agreements is 0.296%.

Note 4: Effective interest rate on Term Securities is .596%.

Note 5: The negative cash balance in Sales and Use Tax, Fuel Tax and Bond, County/Other Miscellaneous Tax, and Riverboat Gaming Tax and Fee is due to the investing float.